500.38899VX3

March 11, 2004

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Naoki YAMAMOTO

Serial No .:

10/787,436

Filed:

February 27, 2004

For:

METHOD OF MANUFACTURING A DUAL GATE

SEMICONDUCTOR DEVICE WITH A POLY-METAL

ELECTRODE

Group:

2813 (expected)

Examiner:

Jack S. J. Chen (expected)

SECOND PRELIMINARY AMENDMENT

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

Prior to initial examination on the merits, please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Remarks begin on page 3 of this paper.